



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-16-220 Church camps;
WAC 458-16-230 Character building organizations;
WAC 458-16-240 Veterans organizations; and
WAC 458-16-245 Student loan agencies.

Date last reviewed: **9/15/99**

Reviewer: **Kim M. Qually**

Date current review completed: **11/5/02**

Briefly explain the subject matter of the document(s):

WAC 458-16-220 explains the property tax exemption conferred in the RCW 84.36.030(2) to property used for a church camp and owned by a nonprofit church, denomination, group for churches, or an organization or association of churches.

WAC 458-16-230 describes the exemption available to property owned by a nonprofit organization or association engaged in character building activities for children under the age of 18 under RCW 84.36.030(3).

WAC 458-16-240 discusses the exemption for real and personal property owned by organization and societies of veterans of any war of the United States under RCW 84.36.030(4).

WAC 458-16-245 explains the exemption provided in RCW 84.36.030(6) to property of a nonprofit organization, association, or corporation that is exempt from federal income tax and either guarantees student loans or issues debt to provide or acquire student loans.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:



YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

There have been only a few BTA cases on these subjects since the rule was last reviewed. None of the decisions contain any information that should be incorporated into any of the rules.

3. Additional information:

None - the rules are in written in the format non preferred by DOR. They are clear and provide the necessary information as written.

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.36.030 Property used for character building, benevolent, protective or rehabilitative social services - Camp Facilities - Veteran or relief organization owned property - Property of nonprofit organizations that is debt for student loans or that are guarantee agencies

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

Dalkena Community Church - Newport v. DOR, BTA Docket No. 55073-55079 (2000) - The Dalkena Community Church Camp operates on contiguous parcels donated to the Church in 1993. The Donors withheld one parcel from the donation until their demise. May the Church request property tax exemption for the withheld parcel? Does each of the remaining church-owned parcels qualify for a property tax exemption as a church camp?



Lacey Post No. 94 American Legion v. DOR, BTA Docket No. 44098 (1993) - issue is the 1993 tax-exempt status of three parcels of property owned by American Legion Post No. 94 located in Lacey. Use of Post property for "swap meet" - non exempt use of the property.

Appeals Division Decisions (WTDs): **None**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**

5. Review Recommendation:

- ☐ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☒ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The rules are correct and up-to-date in their current form. There aren't any court cases, bulletins, or BTA decisions that should be incorporated at this time.



6. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

_____ 1
_____ 2
_____ 3
_____ 4